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|-------------------------------------|--|------------------------------|--|------------------------------|--|
| AMENDMENT TRANSMITTAL LETTER | | | | Docket No. 0283-0226PUS1 | |
| Application No. 10/583,473 | | Filing Date June 19, 2006 | | Examiner Not Yet Assigned | |
| | | | | Art Unit N/A | |

Applicant(s): Shigeyoshi NISHINO et al.

Invention: PROCESSES FOR PREPARING ALKYL 3-(4-TETRAHYDROPYRANYL)-3-OXOPROPANOATE COMPOUND AND 4-ACYLTETRAHYDROPYRANE

MS Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Transmitted herewith is an amendment in the above-identified application.
The fee has been calculated and is transmitted as shown below.

| CLAIMS AS AMENDED | | | | | |
|--|---|---|-----------------------------------|------|------|
| | Claims Remaining After Amendment | Highest Number Previously Paid | Number Extra Claims Present | Rate | |
| Total Claims | 15 | - 20 = | | x | |
| Independent Claims | 4 | - 4 = | | x | |
| Multiple Dependent Claims (check if applicable) <input type="checkbox"/> | | | | | |
| Other fee (please specify): | | | | | |
| TOTAL ADDITIONAL FEE FOR THIS AMENDMENT: | | | | | 0.00 |

☒ Large Entity ☐ Small Entity

☒ No additional fee is required for this amendment.

☐ Please charge Deposit Account No. _____ in the amount of \$ _____.
A duplicate copy of this sheet is enclosed.

☐ A check in the amount of \$ _____ is enclosed.

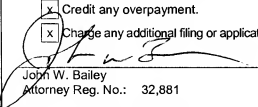
☐ Payment by credit card. Form PTO-2038 is attached.

☒ The Director is hereby authorized to charge and credit Deposit Account No. 02-2448
as described below. A duplicate copy of this sheet is enclosed.

☒ Credit any overpayment.

☒ Charge any additional filing or application processing fees required under 37 CFR 1.16 and 1.17.

Dated: JUL 26 2006


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